

Form 990-EZ

Department of the Treasury
Internal Revenue ServiceShort Form
Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code

(except black lung benefit trust or private foundation)

Sponsoring organizations of donor advised funds, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$200,000 and total assets less than \$500,000 at the end of the year may use this form.

The organization may have to use a copy of this return to satisfy state reporting requirements.

OMB No 1545-1150

2011

Open to Public
Inspection

A For the 2011 calendar year, or tax year beginning

and ending

B Check if applicable

- ☐ Address change
☐ Name change
☐ Initial return
☐ Terminated
☐ Amended return
☐ Application pending

C Name of organization

IOWA OPTOMETRIC ASSOCIATION PAC

Number and street (or P.O. box, if mail is not delivered to street address)

6150 VILLAGE VIEW DRIVE

Room/suite

105

City or town, state or country, and ZIP + 4

WEST DES MOINES, IA 50266

D Employer identification number

91-2082248

E Telephone number

515-222-5679

F Group Exemption
NumberH Check ☒ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).G Accounting Method: ☒ Cash ☐ Accrual Other (specify) ▶

I Website: ▶ N/A

J Tax-exempt status (check only one) — ☐ 501(c)(3) ☐ 501(c)() (insert no.) ☐ 4947(a)(1) or ☒ 527K Check ☐ if the organization is not a section 509(a)(3) supporting organization or a section 527 organization and its gross receipts are normally not more than \$50,000. A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions). But if the organization chooses to file a return, be sure to file a complete return.

L Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, line 25, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ.

▶ \$ 44,378.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I.)

Check if the organization used Schedule O to respond to any question in this Part I

☒

1	Contributions, gifts, grants, and similar amounts received	1	44,378.
2	Program service revenue including government fees and contracts	2	
3	Membership dues and assessments	3	
4	Investment income	4	
5a	Gross amount from sale of assets other than inventory	5a	
b	Less: cost or other basis and sales expenses	5b	
c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
6	Gaming and fundraising events		
a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
b	Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b	
c	Less: direct expenses from gaming and fundraising events	6c	
d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	
7a	Gross sales of inventory, less returns and allowances	7a	
b	Less: cost of goods sold	7b	
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	
8	Other revenue (describe in Schedule O)	8	
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	44,378.
10	Grants and similar amounts paid (list in Schedule O)	10	
11	Benefits paid to or for members	11	
12	Salaries, other compensation, and employee benefits	12	
13	Professional fees and other payments to independent contractors	13	
14	Occupancy, rent, utilities, and maintenance	14	
15	Printing, publications, postage, and shipping	15	
16	Other expenses (describe in Schedule O)	16	46,674.
17	Total expenses. Add lines 10 through 16	17	46,674.
18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-2,296.
19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	47,129.
20	Other changes in net assets or fund balances (explain in Schedule O)	20	0.
21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	44,833.

SEE SCHEDULE O

LHA For Paperwork Reduction Act Notice, see the separate instructions

Form 990-EZ (2011)

132171
02-06-12

Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.) Check if the organization used Sch. O to respond to any question in this Part V ☒

	Yes	No
33 Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O		X
34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)		X
35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	N/A	
b If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	N/A	
c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III		X
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N		X
37a Enter amount of political expenditures, direct or indirect, as described in the instructions.	46,674.	
b Did the organization file Form 1120-POL for this year?		X
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?		X
b If "Yes," complete Schedule L, Part II and enter the total amount involved	N/A	
39 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on line 9	N/A	
b Gross receipts, included on line 9, for public use of club facilities	N/A	
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under:		
section 4911 N/A ; section 4912 N/A ; section 4955 N/A		
b Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		
c Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958	N/A	
d Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization	N/A	
e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T		X
41 List the states with which a copy of this return is filed.	NONE	
42a The organization's books are in care of	GARY ELLIS	
Located at	6150 VILLAGE VIEW DRIVE, SUITE 105, WEST DES MOIS	
Telephone no.	515-222-5679	
ZIP + 4	50266	
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
If "Yes," enter the name of the foreign country:		
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
c At any time during the calendar year, did the organization maintain an office outside of the U.S.?		X
If "Yes," enter the name of the foreign country:		
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the tax year		
	43	N/A
44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		X
b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		X
c Did the organization receive any payments for indoor tanning services during the year?		X
d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
45b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)		

46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office?

If "Yes," complete Schedule C, Part I

	Yes	No
46		X

Part VI Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only. All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 47-49b and 52, and complete the tables for lines 50 and 51. Check if the organization used Schedule O to respond to any question in this Part VI ☐

47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Sch. C, Part II

	Yes	No
47		

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E

48		
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49a Did the organization make any transfers to an exempt non-charitable related organization?

49a		
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b If "Yes," was the related organization a section 527 organization?

49b		
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50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
N/A				

f Total number of other employees paid over \$100,000

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None." N/A

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation

d Total number of other independent contractors each receiving over \$100,000

52 Did the organization complete Schedule A? Note: All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A

☐ Yes ☐ No

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer

Date

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed PTIN

DAVID ELLIS

P01306431

Firm's name DENMAN & COMPANY, LLP

Firm's EIN 42-0794029

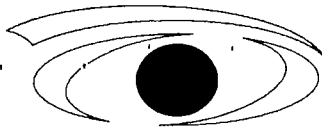
Firm's address 1601 22ND STREET, SUITE 400
WEST DES MOINES, IA 50266-1453

Phone no. 515-225-8400

May the IRS discuss this return with the preparer shown above? See instructions

☒ Yes ☐ No

Form 990-EZ (2011)

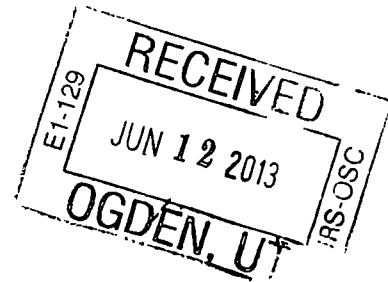


IOWA OPTOMETRIC ASSOCIATION

April 15, 2013

Department of Treasury
Internal Revenue Service
Ogden, UT 84201-0034

RE: Iowa Optometric Association PAC
EIN# 91-2082248



To Whom It May Concern:

We've received your notice dated April 11, 2013 regarding an incomplete form 990-EZ. The declaration has been signed to complete this return.

In response to a notice from you dated December 17, 2012, the accounting firm we've contracted with since 1996, Denman and Company, LLP, re-filed our form 990-EZ on January 9, 2013 stating that we believe this to be in error. The original form was filed March 31, 2012 by Denman & Company on our behalf so we believed everything to be timely and complete at that time and knew nothing of any issues with this filing until the notice was received December 17, 2012.

Please contact me immediately with questions or as soon as this matter has been resolved at (515) 222-5679, extension 2.

Sincerely

Gary Ellis, Executive Director
Iowa Optometric Association

Cc: Denman and Company, LLC

OGDEN UT 84201-0034

In reply refer to: 0425897010
Apr. 11, 2013 LTR 2695C 0 R
91-2082248 201112 67

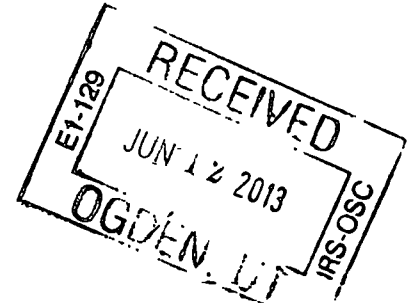
00021777
BODC: TE

IOWA OPTOMETRIC ASSOCIATION PAC
6150 VJLLAGE VIEW DR STE 105
WEST DES MOINES IA 50266



020381

Taxpayer Identification Number: 91-2082248
Form: 990-EZ
Tax Period: Dec. 31, 2011
29492-082-00200-3



Dear Taxpayer:

We received your Form 990-EZ, Short Form Return of Organization Exempt From Income Tax, for the tax period shown above and need additional information. When responding please send only the requested information ATTACHED BEHIND A COPY OF THIS LETTER. Do not send a complete copy of your return unless the requested Information changes your original return.

You didn't sign your return. You need to sign the declaration at the end of this letter and return it in the enclosed envelope. It will become a permanent part of your return.

For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).

Please send the information to us within 30 days from the date of this letter. To avoid delays in processing:

1. Attach a copy of this letter to the front of your reply.
2. Do not send a copy of your original return because it doesn't have the information we need.
3. Write your Employer Identification Number at the top of each form you send to us.
4. Sign the declaration at the end of this letter and send it to us with the information we have requested.

In addition to providing the missing or incomplete information, please include a reasonable cause explanation as to why the required information was not originally submitted with your return. Failure to provide both the missing or incomplete information and a reasonable cause explanation may result in penalties being charged to your account.

We don't consider your return filed until we have all the information

IOWA OPTOMETRIC ASSOCIATION PAC
6150 VILLAGE VIEW DR STE 105
WEST DES MOINES IA 50266

We need to process it. The date we receive the information requested by this letter is the date we consider your return filed. The law provides a penalty of \$20 a day for filing an incomplete return. The maximum penalty may be as much as \$10,000 or five percent of the gross receipts for the year, whichever is less. If your organization has gross receipts exceeding \$1,000,000, the law provides a penalty of \$100 a day for filing an incomplete return. The maximum penalty may be as much as \$50,000.

If you wish to send the information by fax, our fax number is 801-620-6607. We will not be able to acknowledge receipt of your fax due to the high volume of faxes we receive. Do not send an additional copy of the information by mail. Doing so could delay the processing of your return.

Your fax cover sheet should contain the following information:

Date: _____
Attention: Reject Unit - Mail Stop 6121
Control number: 29492-082-00200-3

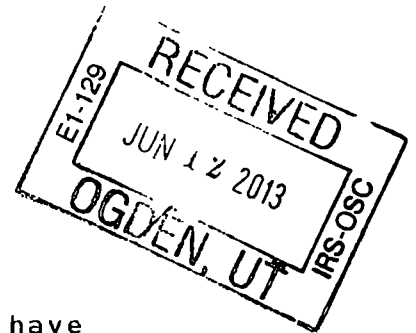
Your Name: _____
Your Employer Identification Number: _____
Tax Period: _____
Number of Faxed Pages, including cover sheet: _____

If you have any questions, you may call toll free at 1-877-829-5500. If you prefer, you can write to us at the address shown at the top of the first page of this letter.

Whenever you write, please include a copy of this letter and, in the spaces below, provide us your telephone number with the best hours we can contact you in case we need more information. Also, you should keep a copy of this letter for your records.


Your Telephone Number () _____ Hours _____

IOWA OPTOMETRIC ASSOCIATION PAC
6150 VILLAGE VIEW DR STE 105
WEST DES MOINES IA 50266



DECLARATION

Under penalties of perjury, I declare that I have examined the return identified in this letter, including any accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. I understand that this declaration will become a permanent part of that return.



Signature of officer or trustee

4/15/13

Date

EXECUTIVE DIRECTOR

Title

0425897010
Apr. 11, 2013 LTR 2695C 0 R
91-2082248 201112 67
00021779

IOWA OPTOMETRIC ASSOCIATION PAC
6150 VILLAGE VIEW DR STE 105
WEST DES MOINES IA 50266



We apologize for any inconvenience we have caused, and thank you
for your cooperation.

020381

Sincerely yours,

Lisa Hadlock
Department Manager, ERS/Rejects

Enclosures:
Copy of this letter
Envelope



Department of the Treasury
 Internal Revenue Service
 Ogden UT 84201-0074

For assistance, call.
 1-877-829-5500

Notice Number: CP141L
 Date: May 27, 2013

Taxpayer Identification Number:
 91-2082248
 Tax Form: 990EZ
 Tax Period: December 31, 2011

011621.186987.0055.002 1 MB 0.405 864



IOWA OPTOMETRIC ASSOCIATION PAC
 6150 VILLAGE VIEW DR STE 105
 DES MOINES IA 50266-5889

011621

We Charged a Penalty on Your Exempt Organization Tax Return

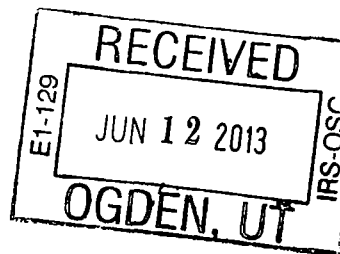
Why Are You Getting This Notice?

We charged a penalty under Internal Revenue Code (IRC) section 6652(c) because your Form 990EZ was filed late. For more account detail, see the Tax Statement section shown below.

How We Calculated the Amount You Owe

Tax Statement

Tax on Return	\$0.00
Total Credits	\$0.00
Amount Previously Refunded to You	\$0.00
Overpayment	\$0.00
Penalty	\$2,218.90
Interest	\$0.00
Total Amount You Owe	\$2,218.90



To avoid additional penalty and/or interest, please allow enough mailing time so that we receive your payment by **June 17, 2013**.

Payment Instructions

Make your check or money order payable to the United States Treasury. Write your taxpayer identification number on your payment and mail it with the stub portion of this notice to:

Internal Revenue Service
 P.O. Box 9941
 Ogden, UT 84409



Electronic Federal Tax Payment System (EFTPS)

Paying electronically helps to ensure timely receipt of your tax payment. You can pay electronically using the Electronic Federal Tax Payment System (EFTPS). EFTPS is a free and secure tax payment system designed with all taxpayers in mind.

You can enter your tax payment information electronically via the Internet or phone through EFTPS. To pay online visit www.eftps.gov. To pay by phone call 1-800-555-4477.

If you are not already enrolled in EFTPS or would like more information, visit the above website or call the toll free number.

What Steps Should You Take?

1. If you think you have reasonable cause for filing your return late, you need to provide a signed detailed letter of explanation outlining the circumstances which resulted in not filing your return timely. Refer to the "Removal of Penalties - Reasonable Cause" section below.
2. Send your signed letter of explanation, along with the voucher on the last page of this notice to:

Internal Revenue Service
P.O. Box 9941
Ogden, UT 84409
3. If you prefer to fax your reasonable cause statement to us, our fax number is 801-620-5555. However, due to the high volume of faxes we receive, we can not acknowledge receipt of your fax. Also, do not send an additional copy by mail. Doing so could delay resolving your account issue. If you fax the information, please include a cover sheet with the following information:

- Your Name
- Your Taxpayer Identification Number
- Tax Period
- Number of Faxed Pages, including cover sheet
- Date
- Attention: EO Accounts, Mail Stop: 6710

For tax forms, instructions and information visit www.irs.gov. (Access to this site will not provide you with your specific taxpayer account information.)

Penalty and Interest

About Your Notice - The penalty and/or interest charges on your account are explained on the following pages. If you want a more detailed explanation of your penalties and interest, please call the telephone number listed on the top of this notice. You may call your local IRS telephone number if the number shown on your notice is a long-distance call for you. All days mentioned in the paragraphs below are calendar days, unless specifically stated otherwise.

Penalties: \$2,218.90**10 Filing Late - Exempt Organizations and Certain Trusts \$2,218.90**

We charged a penalty because you filed your return late.

For Forms 990, 990EZ, and 990PF, the penalty is:

(1) \$20 a day for each day your return is late or incomplete, if your gross annual receipts are equal to or less than \$1 million. The penalty may not be more than \$10,000 or 5% of your gross annual receipts, whichever is less.

(2) \$100 a day for each day your return is late or incomplete, if your gross receipts exceed \$1 million. The penalty may not be more than \$50,000.

For Form 5227, the penalty is:

(1) \$20 a day for each day your return is late if your gross income is equal to or less than \$250,000. The penalty may not be more than \$10,000.

(2) \$100 a day for each day your return is late if your gross income exceeds \$250,000. The penalty may not be more than \$50,000.

For all other forms, the penalty is \$10 a day for each day your return is late. The penalty may not be more than \$5,000.

If you disagree with this penalty, see "Removal of Penalties" in this notice. To avoid this penalty in the future you should file your returns by the return due date.

(Internal Revenue Code section 6652)

Removal of Penalties

The law lets us remove or reduce penalties if you have reasonable cause or receive erroneous written advice from IRS.

Reasonable Cause

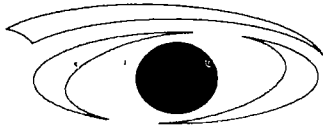
If you believe you have an acceptable reason why IRS should remove or reduce your penalties, send us a signed explanation. After we review your explanation, we will notify you of our decision. In some cases, we may ask you to pay the tax in full before we reduce or remove the penalty for paying late.

Erroneous Advice from IRS

We will remove your penalty if all the following apply:

1. You asked IRS for advice on a specific issue,
2. You gave IRS complete and accurate information,
3. You received advice from IRS,
4. You relied on the advice IRS gave you, and
5. You were penalized based on the advice IRS gave you.

To request removal of the penalty because of erroneous advice from IRS, you should do the following: (1) complete Form 843, *Claim for Refund and Request for Abatement*, and (2) send it to the IRS Service Center where you filed your return.

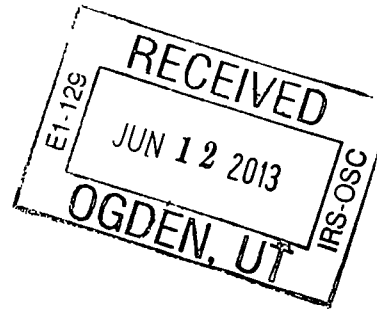


IOWA OPTOMETRIC ASSOCIATION

May 31, 2013

Internal Revenue Service
P.O. Box 9941
Ogden, Utah 84409

RE: Iowa Optometric Association PAC
EIN# 91-2082248



To Whom It May Concern:

This letter is in response to the attached notice assessing a late filing penalty of \$2,218.90 for the Form 990EZ for the tax period ended December 31, 2011. We respectfully request abatement of this penalty for the following reason:

Our CPA firm was responsible for preparing our tax return and providing it to us on a timely basis. We believed that we had properly filed the Iowa Optometric Association December 31, 2011 tax return on March 31, 2012, when it was completed by our CPA firm. The first we became aware of any issue was upon receiving notice that the return was not properly filed with the Internal Revenue Service.

Enclosed are several documents for your review:

- Initial notice from the Internal Revenue Service dated December 17, 2012 indicating we did not file form 990 for the period ended December 31, 2011.
- A letter from our accounting firm dated January 9, 2013 along with a copy of the original form 990EZ filed March 31, 2012 indicating we feel the original notice to be in error.
- A letter from the Internal Revenue Service dated April 11, 2013 indicating a signature was needed on form 990EZ along with our response.
- Notice from the Internal Revenue Service dated May 31, 2013 charging the Iowa Optometric Association \$2,218.90 as a penalty for our form 990EZ being filed late.

We have taken steps to make certain that all future tax returns are filed in a timely manner, including the change of CPA firms. Our new firm has assured us that they will complete the returns and provide them to us on a timely basis.

The Association has been actively pursuing cost control measures to provide our members with benefits that appropriately reflect the cost of membership. The amount of this penalty would cause harm to our members by increasing their political action contributions and/or issuing assessments in order to maintain a political presence for issues affecting our profession.

We appreciate your consideration of this request. If you need to contact me, you may reach me by telephone at (515) 222-5679 during normal business hours.

Under penalties of perjury, I declare that the facts presented here, to the best of my knowledge and belief, are true, correct, and complete.

Sincerely,

A handwritten signature in black ink, appearing to read "Gary Ellis". The signature is fluid and cursive, with the first name "Gary" and last name "Ellis" clearly distinguishable.

Gary Ellis, Executive Director
Iowa Optometric Association

Cc: U.S. Senator Charles Grassley
U.S. Senator Tom Harkin
U.S. Congressman Bruce Braley
U.S. Congressman Steve King
U.S. Congressman Tom Latham
U.S. Congressman Dave Loebsack
Dr. Scott Bowker, Iowa Optometric Association President



Department of Treasury
Internal Revenue Service
Ogden UT 84201-0016

Notice	CP259H
Tax period	December 31, 2011
Notice date	December 17, 2012
Employer ID number	91-2082248
To contact us	Phone 1-877-829-5500

Page 1 of 4

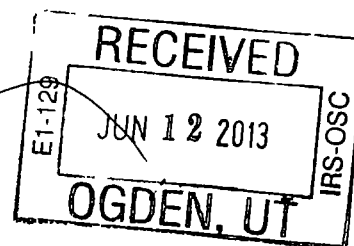
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IOWA OPTOMETRIC ASSOCIATION PAC
6150 VILLAGE VIEW DR STE 105
DES MOINES IA 50266-5889



001404



024
JUN 17 2013
RECEIVED ENTITY DEPT

Message about your December 31, 2011 Form 990/990-EZ

You didn't file a Form 990/990-EZ

Our records show that you haven't filed your Form 990/990-EZ, Return of Organization Exempt from Income Tax, for the period ending on December 31, 2011.

Unless you already filed a Form 990/990-EZ within the last four weeks, you must complete the Response Form starting on Page 3, and send it to us no later than January 16, 2013.

What you need to do immediately

If you already filed Form 990/990-EZ

- If you already filed within the last four weeks using the same name and Employer ID number (EIN) listed above, please disregard this notice.
- If you filed more than four weeks ago or used a different name or EIN, complete the Response form starting on Page 3, and mail it to us with a signed and dated copy of the return in the envelope provided.

If you are required to file Form 990/990-EZ for December 31, 2011 but haven't done so

- If you are required to file or choose to file your Form 990/990-EZ electronically, use your e-file provider to submit Form 990/990-EZ and any required schedules. You must also complete the Response form starting on Page 3 and fax it to us at 1-801-620-3253 (not a toll-free number).
- If you are not required to file electronically and want to file a paper return, complete and sign Form 990/990-EZ, any required schedules, and the Response form starting on Page 3. Mail us the forms in the envelope provided.
- If you file your return late, we will charge a penalty.

If you don't think you have to file Form 990/990-EZ for December 31, 2011

Complete the Response form starting on Page 3 to indicate whether any of the circumstances apply to you. Mail us the form in the envelope provided.

If we don't hear from you

- Because you have tax-exempt status, you must file Form 990/990-EZ. If you fail to meet your annual filing requirements for three consecutive years, you will lose your tax-exempt status.
- If you lose your tax-exempt status, you may apply for tax-exempt status by filing the appropriate application Form 1023 or Form 1024 and paying the user fee.
 - 501(c)(3) organizations complete an Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code (Form 1023).

Continued on back...

RECEIVED DEC 11 2012

Notice	CP259H
Tax period	December 31, 2011
Notice date	December 17, 2012
Employer ID number	91-2082248

Page 2 of 4

If we don't hear from you - continued

- 501(a) organizations complete an Application for Recognition of Exemption Under Section 501(a) (Form 1024) and User Fee for Exempt Organization Determination Letter Request (Form 8718).
- If you were previously eligible to receive tax-deductible contributions and you lose your tax-exempt status, you will be removed from our list of organizations eligible to receive tax-deductible charitable contributions. See: Cumulative List of Organizations described in Section 170 (c) of the Internal Revenue Code of 1986 (Publication 78).

Important reminders

You may be required to file electronically

Typically, you must file electronically if you had \$10 million or more in assets and you file at least 250 returns (such as income, excise, employment tax, and information returns like W-2s and Forms 1099) in a calendar year.

For more information on electronic filing requirements, visit www.irs.gov/efile and search for Charities and Non-Profits.

Additional information

- Visit www.irs.gov/cp259h
- For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).
- Keep this notice for your records.

If you need assistance, please don't hesitate to contact us.



Department of Treasury
Internal Revenue Service
Ogden UT 84201-0016

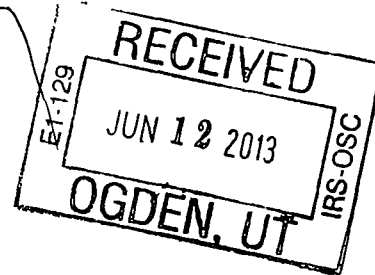
Notice	CP259H
Tax period	December 31, 2011
Notice date	December 17, 2012
Employer ID number	91-2082248

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INTERNAL REVENUE SERVICE
OGDEN UT 84201-0016



001404



Fold here

Response form

Complete both sides of this form, and send it to us along with your Form 990/990-EZ in the enclosed envelope. Be sure our address shows through the window.

If you are only sending us your completed Response form, you may fax it to us at 1-801-620-3253 (not a toll-free number).

Provide your contact information

If your address has changed, please make the changes below.

IOWA OPTOMETRIC ASSOCIATION PAC
6150 VILLAGE VIEW DR STE 105
DES MOINES IA 50266-5889

<input type="checkbox"/> a.m. <input type="checkbox"/> p.m.	<input type="checkbox"/> a.m. <input type="checkbox"/> p.m.		
Primary Phone	Best time to call	Secondary Phone	Best time to call

1. Indicate whether any of the following circumstances apply to you

If you already filed a Form 990/990EZ

- ☐ I already filed my tax return for December 31, 2011, and I am enclosing a signed and dated copy of the return (or confirmation of electronic filing) as verification.

Name(s) shown on return

Employer identification number (EIN) listed on the return

Is this EIN different from the one on this notice? ☐ Yes ☐ No

Form(s) filed

Tax period(s) ending date

Date tax return was filed

If you are filing late

- ☐ I'm enclosing a signed and dated copy of my December 31, 2011 return (plus any schedules and attachments).

Explain why you are filing late.

Continued on back ..

Notice	CP259H
Tax period	December 31, 2011
Notice date	December 17, 2012
Employer ID number	91-2082248

Page 4 of 4

Indicate whether any of the following circumstances apply to you - **continued**

If you don't think you have to file Form 990 or 990-EZ for December 31, 2011

Explain why you don't think you are required to file a Form 990 or Form 990-EZ for December 31, 2011.

- ☐ My organization's gross receipts are less than \$25,000.
- ☐ My organization is a Qualified State or Local Political Organization and its gross receipts are less than \$100,000
- ☐ My organization ceased operations as of _____, and filed a Final Form 990 on _____ (date of filing)
- ☐ Other reason for not filing (explain below; attach additional sheets if necessary)

2. Please sign and send this form to us

Under penalties of perjury, to the best of my knowledge, the information in this form is correct and complete.

Signature	Title	Date
-----------	-------	------

January 9, 2013

Department of Treasury
Internal Revenue Service
Ogden, Utah 84201-0016

RE: Iowa Optometric Association PAC
EIN# 91-2082248



To Whom It May Concern:

Our client has asked that we respond to the attached notice received from the IRS on December 17, 2012. The notice is stating that Iowa Optometric Association never filed a tax return for the year ending December 31, 2011.

We believe this notice was received in error. Iowa Optometric Association filed the December 31, 2011 tax return on March 31, 2012. Attached please find a signed copy of this previously filed tax return. Please update your records to properly reflect the filing of this return. Please contact me immediately with questions or as soon as this matter has been resolved at (515)225-8400.

Sincerely,

David Ellis, CPA
Denman & Company, LLP

Enclosures

cc: Gary Ellis
Iowa Optometric Association PAC



Department of Treasury
Internal Revenue Service
Ogden UT 84201-0016

Notice	CP259H
Tax period	December 31, 2011
Notice date	December 17, 2012
Employer ID number	91-2082248
To contact us	Phone 1-877-829-5500

Page 1 of 4

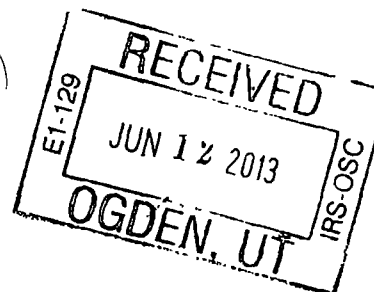
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IOWA OPTOMETRIC ASSOCIATION PAC
6150 VILLAGE VIEW DR STE 105
DES MOINES IA 50266-5889



01404



Message about your December 31, 2011 Form 990/990-EZ

You didn't file a Form 990/990-EZ

Our records show that you haven't filed your Form 990/990-EZ, Return of Organization Exempt from Income Tax, for the period ending on December 31, 2011.

Unless you already filed a Form 990/990-EZ within the last four weeks, you must complete the Response Form starting on Page 3, and send it to us no later than January 16, 2013.

What you need to do immediately

If you already filed Form 990/990-EZ

- If you already filed within the last four weeks using the same name and Employer ID number (EIN) listed above, please disregard this notice.
- If you filed more than four weeks ago or used a different name or EIN, complete the Response form starting on Page 3, and mail it to us with a signed and dated copy of the return in the envelope provided.

If you are required to file Form 990/990-EZ for December 31, 2011 but haven't done so

- If you are required to file or choose to file your Form 990/990-EZ electronically, use your e-file provider to submit Form 990/990-EZ and any required schedules. You must also complete the Response form starting on Page 3 and fax it to us at 1-801-620-3253 (not a toll-free number).
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- If you file your return late, we will charge a penalty.

If you don't think you have to file Form 990/990-EZ for December 31, 2011

Complete the Response form starting on Page 3 to indicate whether any of the circumstances apply to you. Mail us the form in the envelope provided.

If we don't hear from you

- Because you have tax-exempt status, you must file Form 990/990-EZ. If you fail to meet your annual filing requirements for three consecutive years, you will lose your tax-exempt status.
- If you lose your tax-exempt status, you may apply for tax-exempt status by filing the appropriate application Form 1023 or Form 1024 and paying the user fee.
 - 501(c)(3) organizations complete an Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code (Form 1023).

Continued on back...

RECEIVED DEC 11 2012



Department of Treasury
Internal Revenue Service
Ogden UT 84201-0016

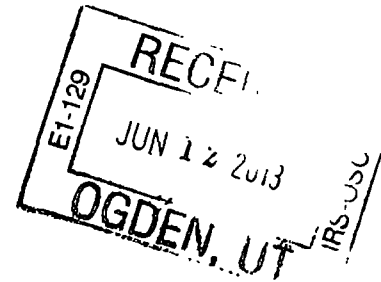
Notice	CP259H
Tax period	December 31, 2011
Notice date	December 17, 2012
Employer ID number	91-2082248

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INTERNAL REVENUE SERVICE
OGDEN UT 84201-0016



001404



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Response form

Complete both sides of this form, and send it to us along with your Form 990/990-EZ in the enclosed envelope. Be sure our address shows through the window.

If you are only sending us your completed Response form, you may fax it to us at 1-801-620-3253 (not a toll-free number).

Provide your contact information

If your address has changed, please make the changes below.

IOWA OPTOMETRIC ASSOCIATION PAC

6150 VILLAGE VIEW DR STE 105

DES MOINES IA 50266-5889

<input type="checkbox"/> a.m.	<input type="checkbox"/> a.m.
<input type="checkbox"/> p.m.	<input type="checkbox"/> p.m.

Primary Phone

Best time to call

Secondary Phone

Best time to call

1. Indicate whether any of the following circumstances apply to you

If you already filed a Form 990/990EZ

- ☐ I already filed my tax return for December 31, 2011, and I am enclosing a signed and dated copy of the return (or confirmation of electronic filing) as verification.

Name(s) shown on return

Employer Identification number (EIN) listed on the return

Is this EIN different from the one on this notice? ☐ Yes ☐ No

Form(s) filed

Tax period(s) ending date

Date tax return was filed

If you are filing late

- ☐ I'm enclosing a signed and dated copy of my December 31, 2011 return (plus any schedules and attachments).

Explain why you are filing late.

Continued on back

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.

OMB No 1545-0047

2011

Open to Public
Inspection

Name of the organization

IOWA OPTOMETRIC ASSOCIATION PAC

Employer identification number
91-2082248

FORM 990-EZ, PART I, LINE 16, OTHER EXPENSES:

DESCRIPTION OF OTHER EXPENSES:

AMOUNT:

CONTRIBUTIONS TO POLITICAL CAMPAIGNS AND ORGANIZATIONS

46,674.

FORM 990-EZ, PART III, PRIMARY EXEMPT PURPOSE - POLITICAL ACTION COMMITTEE
TO FURTHER LOBBYING EFFORTS FOR OPTOMETRISTS IN THE STATE OF IOWA.

FORM 990-EZ, PART V, INFORMATION REGARDING PERSONAL BENEFIT CONTRACTS:

THE ORGANIZATION DID NOT, DURING THE YEAR, RECEIVE ANY FUNDS, DIRECTLY,
OR INDIRECTLY, TO PAY PREMIUMS ON A PERSONAL BENEFIT CONTRACT.

THE ORGANIZATION, DID NOT, DURING THE YEAR, PAY ANY PREMIUMS, DIRECTLY,
OR INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT.

